

POWERS AND DUTIES HOME-RULE, FIRST-CLASS AND SECOND-CLASS BOROUGHS
Alaska Department of Commerce, Community, and Economic Development
August 16, 2006

POWER	HOME-RULE BOROUGH (UNIFIED AND NON-UNIFIED)	FIRST-CLASS BOROUGH	SECOND-CLASS BOROUGH
Public Education	<u>Must provide</u> education <u>areawide</u> in accordance with AS 14.	<u>Must provide</u> education <u>areawide</u> in accordance with AS 14.	<u>Must provide</u> education <u>areawide</u> in accordance with AS 14.
Planning, Platting, and Land Use Regulation	The borough <u>must provide</u> the services <u>areawide</u> , but not necessarily in accordance with AS 29.40.	The borough <u>must provide</u> the services <u>areawide</u> in accordance with AS 29.40. The borough may allow cities to assume such powers within their boundaries.	The borough <u>must provide</u> the services <u>areawide</u> in accordance with AS 29.40. The borough may allow cities to assume such powers within their boundaries.
Property Taxes	<u>May levy</u> a property tax up to 30 mills except where a higher levy is necessary to avoid default on debt. Some charters require voter approval to levy property taxes.	<u>May levy</u> a property tax up to 30 mills except where a higher levy is necessary to avoid default on debt. Voter approval is not required, although some general law boroughs limit the amount of taxes through "tax caps."	<u>May levy</u> a property tax up to 30 mills except where a higher levy is necessary to avoid default on debt. Voter approval is not required, although some general law boroughs limit the amount of taxes through "tax caps."
Sales Tax and Use Taxes	<u>May levy</u> sales and use taxes in accordance with <u>charter</u> .	<u>May levy</u> sales and use taxes. <u>Voter approval</u> is required to levy sales taxes or to increase the rate of levy.	<u>May levy</u> sales and use taxes. <u>Voter approval</u> is required to levy sales taxes or to increase the rate of levy.
Other Types of Taxes	Because it has authority to exercise powers not specifically prohibited by law and because State law does not generally prohibit a municipal severance tax or other municipal excise taxes, it is <u>assumed to have the power</u> to levy such taxes, unless prohibited by charter.	Because it has authority to exercise powers not specifically prohibited by law and because State law does not generally prohibit a municipal severance tax or other municipal excise taxes, it is <u>assumed to have the power</u> to levy such taxes.	Because it has authority to exercise powers not specifically prohibited by law and because State law does not generally prohibit a municipal severance tax or other municipal excise taxes, it is <u>assumed to have the power</u> to levy such taxes.
Provide Transportation Systems, Water & Air Pollution Control, Animal Regulation	Determined by <u>charter or ordinance</u> .	May be exercised on an <u>areawide, nonareawide or service area basis</u> by <u>ordinance</u> .	May be exercised on an <u>areawide or nonareawide</u> basis by <u>ordinance</u> . Approval from <u>voters or property owners required for service area</u> powers.

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License Day Care Facilities	Determined by <u>charter or ordinance.</u>	<u>May be exercised</u> on an <u>areawide, nonareawide or service area basis by ordinance.</u>	<u>May be exercised</u> on an <u>areawide basis by ordinance.</u> <u>Voter approval required for exercise on a nonareawide or service area basis.</u>
Economic Development	Determined by <u>charter or ordinance.</u>	May be exercised <u>areawide upon approval of areawide voters</u> or by transfer of powers from all cities. <u>May be exercised by ordinance on a nonareawide or service area basis.</u>	May be exercised <u>areawide upon approval of areawide voters</u> or by transfer of powers from all cities. May be exercised by <u>ordinance on a nonareawide basis.</u> May be exercised on a <u>service area basis with voter approval.</u>
Regulate Fireworks, Provide Solid & Septic Waste Disposal, Housing Rehabilitation, Roads & Trails, EMS Communications, Regulate Motor Vehicles and Development Projects	Determined by <u>charter or ordinance.</u>	May be exercised <u>areawide upon approval of areawide voters</u> or by transfer of powers from all cities. <u>May be exercised by ordinance on a nonareawide or service area basis.</u>	May be exercised <u>areawide upon approval of areawide voters</u> or by transfer of powers from all cities. May be exercised by <u>ordinance on a nonareawide basis.</u> May be exercised on a <u>service area basis with voter approval.</u>
Hazardous Substance Control	Determined by <u>charter or ordinance.</u>	May be exercised <u>areawide upon approval of areawide voters</u> or by transfer of powers from all cities. <u>May be exercised by ordinance on a nonareawide or service area basis.</u>	May be exercised <u>areawide upon approval of areawide voters</u> , or by transfer of powers from all cities. May be exercised by <u>ordinance on a nonareawide basis.</u> May be exercised on a <u>service area basis with voter approval.</u>
Borrow money and issue bonds and other debt.	Governed generally by charter	In accordance with AS 29.47. <u>Voter approval is required for bonds.</u>	In accordance with AS 29.47. <u>Voter approval is required for bonds.</u>

HOME-RULE BOROUGH			
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Other Powers Not Prohibited by Law	Determined by <u>charter or ordinance</u> .	<u>May be exercised areawide upon approval of areawide voters</u> or by transfer of powers from all cities. <u>May be exercised by ordinance on a nonareawide or service area basis.</u>	<u>May be exercised areawide</u> upon (1) approval of <u>areawide voters</u> or (2) <u>transfer of powers from all cities and approval of nonareawide voters.</u> <u>May be exercised nonareawide upon approval of nonareawide voters.</u> May be exercised on a <u>service area basis with voter approval.</u>
Assembly composition and apportionment	Flexible; determined according to AS 29.20.060 – 29.20.120.	Flexible; determined according to AS 29.20.060 – 29.20.120.	Flexible; determined according to AS 29.20.060 – 29.20.120.
Election and Term of Mayor	Established by charter or ordinance.	Elected at large for a 3-year term, unless a different term not to exceed 4 years is provided by ordinance.	Elected at large for a 3-year term, unless a different term not to exceed 4 years is provided by ordinance.
Vote by Mayor	Established by charter or ordinance.	May vote to break a tie only if the borough has a manager form of government.	May vote to break a tie only if the borough has a manager form of government.
Veto Power of the Mayor	Generally determined by charter, except veto not permitted of ordinance prohibiting possession of alcohol.	Generally has veto power, except veto not permitted of ordinance prohibiting possession of alcohol.	Generally has veto power, except veto not permitted of ordinance prohibiting possession of alcohol.
Ability to Attain Home-rule Status	Already has home-rule status.	Voters may adopt home-rule charter.	Voters may adopt home-rule charter.

Organized boroughs may provide services on three jurisdictional levels. These are (1) areawide (i.e., throughout the entire borough); (2) nonareawide (i.e., in that portion of the borough lying outside of the boundaries of city governments); and (3) service area (the size and configuration of service areas may vary; they may even include territory within the boundaries of city governments under certain circumstances).¹

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“Service area” means an area in which borough services are provided that are not offered on an areawide or nonareawide basis, or in which a higher or different level of areawide or nonareawide services are provided. Borough service areas are not local governments; service area boards lack legislative and executive powers.